

107TH CONGRESS  
2D SESSION

# S. 2785

To amend the Internal Revenue Code of 1986 to provide a tax filing delay for members of the Armed Forces serving in a contingency operation.

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IN THE SENATE OF THE UNITED STATES

JULY 24, 2002

Mr. JOHNSON (for himself and Mr. DURBIN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax filing delay for members of the Armed Forces serving in a contingency operation.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Armed Forces Filing  
5       Fairness Act of 2002”.

6       **SEC. 2. EXTENSION OF TAX FILING DELAY PROVISIONS TO**  
7                       **MILITARY PERSONNEL SERVING IN CONTIN-**  
8                       **GENCY OPERATIONS.**

9       (a) IN GENERAL.—Section 7508(a) of the Internal  
10      Revenue Code of 1986 (relating to time for performing

1 certain acts postponed by reason of service in combat  
 2 zone) is amended—

3 (1) by inserting “or when deployed outside the  
 4 United States away from the individual’s permanent  
 5 duty station while participating in an operation des-  
 6 ignated by the Secretary of Defense as a contin-  
 7 gency operation (as defined in section 101(a)(13) of  
 8 title 10, United States Code) or which became such  
 9 a contingency operation by operation of law” after  
 10 “section 112”,

11 (2) by inserting in the first sentence “or at any  
 12 time during the period of such contingency oper-  
 13 ation” after “for purposes of such section”,

14 (3) by inserting “or operation” after “such an  
 15 area”, and

16 (4) by inserting “or operation” after “such  
 17 area”.

18 (b) CONFORMING AMENDMENTS.—

19 (1) Section 7508(d) of the Internal Revenue  
 20 Code of 1986 is amended by inserting “or contin-  
 21 gency operation” after “area”.

22 (2) The heading for section 7508 of such Code  
 23 is amended by inserting “**OR CONTINGENCY OP-**  
 24 **ERATION**” after “**COMBAT ZONE**”.

1           (3) The item relating to section 7508 in the  
2       table of sections for chapter 77 of such Code is  
3       amended by inserting “or contingency operation”  
4       after “combat zone”.

5       (c) EFFECTIVE DATE.—The amendments made by  
6       this section shall apply to any period for performing an  
7       act which has not expired before the date of the enactment  
8       of this Act.

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